IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE THIRD DAY OF APRIL
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No.2449 of 2006

Between:

M/s.Venkat Pharma Ltd.,

Plot No.25, Phase – III, J.Autonagar,

Vijayawada, rep. by its

Managing Director Ch.Saila Babu,

Vijayawada, Krishna District.

..... PETITIONER

AND

1.Government of Andhra Pradesh,

rep. by its Prl.Secretary, Revenue Department,

Secretariat, Hyderabad, and another.

.....RESPONDENTS

ORDER: ***(Per Hon'ble Sri Justice Bilal Nazki,)***

Heard learned Counsel for the parties.

The petitioner filed a total turn over of Rs.49,46,95,020/-, and was finally assessed on 09-02-2004 in accordance with the Andhra Pradesh General Sales Tax Act (for short 'the Act'). The exempted turn over was Rs.49,46,95,020/- and the net turn over was Rs.Nil. But, according to the respondent-department on verification of the assessment records, it was noticed that the company had not filed the details of the purchases of raw material. Therefore, a notice was issued by the second respondent-Deputy Commissioner on 06-10-2004. The petitioner concedes that he did not file any reply to the show cause notice. Thereafter, the impugned order was passed by the second respondent-Deputy Commissioner. This order is challenged in this Writ Petition.

The main ground taken by the petitioner was against the validity of Section 6(A) of the Act. But, the learned Counsel for the petitioner fairly concedes that 6(A) has already been upheld, and that he is not challenging the vires of that Section.

In view of these circumstances, there is nothing on record by which any fault can be attributed to the impugned order. All the grounds, which are agitated, are factual, and they were not placed before the authority, when the show cause notice was given. In any case, factual disputes can be resolved either before the authority, who passed the order under revision, or in an appeal. The first chance had already been missed by the petitioner. Therefore, we do not think there is any reason for this Court to interfere in the matter.

Writ Petition is misconceived and is, accordingly, dismissed. However, the petitioner is at liberty to seek any other remedies including appeal that may be available to him in law. No costs.

(Bilal Nazki, J)

3rd April, 2006

(G.Chandraiah, J)

LUR